

Assembly Bill 579

Date published:
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CHAPTER 304, LAWS OF 1967

AN ACT to create 70.11 (8m) of the statutes, relating to taxation of property in the ownership of the U.S. government which is used by others for pecuniary profit.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

70.11 (8m) of the statutes is created to read:

70.11 (8m) PROPERTY OF THE U.S. GOVERNMENT. Where property owned by the U.S. government or any of its instrumentalities is leased to, used by or in the charge or possession of a person and is used for pecuniary profit, an amount equivalent to the real and personal assessments shall be placed on the assessment roll opposite the name of such person and the taxes thereon shall become due and payable at the same time and in the same manner as other property taxes. If such taxes become delinquent, the municipality which has assessed and levied such taxes shall collect the same in an action against such person brought in the circuit court of the county or counties in which such real property is located. No lien shall be asserted or enforced against any such property.

Approved January 3, 1968.